



COMPTROLLER

UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100



DEC 1 2003

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (PERSONNEL AND
READINESS)
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DIRECTORS OF THE DEFENSE AGENCIES
COMMANDER, U.S. ARMY CORPS OF ENGINEERS

SUBJECT: Fiscal Year (FY) 2004 Financial Statement Audit Contracts

In preparation for the accelerated FY 2004 financial statement reporting process, Components must ensure that the following provisions are included in their FY 2004 financial statements audit contracts:

All auditor-requested adjustments must be provided to the Component by October 20, 2004, for posting to the accounting records by October 21, 2004.

All audit opinions must be provided to the Component by November 5, 2004, for submission of the Component's annual financial report to this office by November 9, 2004.

My point of contact for this action is Mr. Rick Davis. He can be reached at 703-697-7296 or by email: richard.d.davis@osd.mil.



Dov S. Zakheim

cc: IG, DoD